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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 63 / MSAD 63

2011-12

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	426	211	637	0	637
10	ATTENDING PUPILS (OCTOBER 2010)	425	216	641	0	641
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	425.5	213.5	639.0 (100%)	0.0 ( 0%)	639.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	25.0 (17:1)	13.3 (16:1)	0.0 (15:1)	=	38.3	/	48.0	=	.80	X	2311,310	=	1849,048	0
B.	GUIDANCE	1.2 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.8	/	2.0	=	.90	X	118,071	=	106,264	0
C.	LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8	/	0.0	=	.80	X	0	=	25,529	0
D.	HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8	/	1.3	=	.62	X	63,580	=	39,420	0
E.	EDUCATION TECHS	4.3 (100:1)	2.1 (100:1)	0.0 (250:1)	=	6.4	/	2.0	=	3.20	X	30,986	=	99,155	0
F.	LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3	/	1.0	=	1.30	X	21,549	=	28,014	0
G.	CLERICAL	2.1 (200:1)	1.1 (200:1)	0.0 (200:1)	=	3.2	/	3.0	=	1.07	X	89,335	=	95,588	0
H.	SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	0.0 (315:1)	=	2.1	/	2.7	=	.78	X	201,159	=	156,904	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		23,643	0
B.	Supplies and Equipment	342	473		218,538	0
C.	Professional Development	58	58		37,062	0
D.	Instructional Leadership Support	24	24		15,336	0
E.	Co- and Extra-Curricular Student	34	113		21,726	0
F.	System Administration/Support	218	218		139,302	0
G.	Operations & Maintenance	1,002	1,191		640,278	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	383,850	0
B.	Education & Library Technicians	36.00%	45,781	0
C.	Clerical	29.00%	27,721	0
D.	School Administrators	14.00%	21,967	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	58,057	0
16	Adjustment for Title I Revenues	-65,861	0

17	TOTALS	3967,322	0
18	E.P.S. RATES	6,209	6,969

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          611.0          314.0          925.0
      OCTOBER 2008         642.0          302.0          944.0
      APRIL 2009           634.0          302.0          936.0
      OCTOBER 2009         648.0          309.0          957.0
      APRIL 2010           631.0          298.0          929.0
      OCTOBER 2010         636.0          292.0          928.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS                633.5 +      0.16 X      6,209.00    =    3,934,394.94
      9-12 PUPILS                295.0 +      0.00 X      6,969.00    =    2,055,855.00
      ADULT EDUC. COURSES AT .1      0.0          X      6,969.00    =          0.00
      K-8 EQUIV. INSTR. PUPILS      1.500        X      6,209.00    =    9,313.50
      9-12 EQUIV. INSTR. PUPILS      0.250        X      6,969.00    =    1,742.25

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .3239      205.2 X .15 X      6,209.00    =    191,113.02
      9-12 DISADVANTAGED @ .3239      95.6 X .15 X      6,969.00    =    99,935.46
      K-8 LIMITED ENGLISH PROF.        0.0 X .700 X      6,209.00    =          0.00
      9-12 LIMITED ENGLISH PROF.        0.0 X .700 X      6,969.00    =          0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          633.5 X      43.00    =    27,240.50
      9-12 STUDENT ASSESSMENT          295.0 X      43.00    =    12,685.00
      K-8 TECHNOLOGY RESOURCES          633.5 X      97.00    =    61,449.50
      9-12 TECHNOLOGY RESOURCES          295.0 X      293.00    =    86,435.00
      K-2 PUPILS                231.5 X .10 X      6,209.00    =    143,738.35

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =          0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =          0.00

OPERATING ALLOCATION          6,623,902.52
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    6,425,185.44

30  ADJUSTED TOTAL OPERATING ALLOCATION          6,425,185.44

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,001,019.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	190,458.00	X	101.60%	=	193,505.33
35	TRANSPORTATION - EPS ALLOCATION					540,729.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					22,707.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,757,962.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,183,147.58

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 63 HOLDEN			
	11/01/11 ADDN TO HOLLBROOK SCHOOL	139,133.34	3,956.85	143,090.19
42	TOTAL PRINCIPAL & INTEREST	139,133.34	3,956.85	143,090.19
43	APPROVED LEASES FOR 2010-11 - RSU 63 / MSAD 63			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 63 / MSAD 63			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 63 / MSAD 63			43,110.92
47	TOTAL DEBT SERVICE ALLOCATION			186,201.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			8,369,348.69

STATE OF MAINE  
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CLIFTON	163.5	17.81%	1,490,581.00		0.00		1,490,581.00			
EDDINGTON	305.5	33.28%	2,785,319.24		0.00		2,785,319.24			
HOLDEN	449.0	48.91%	4,093,448.44		0.00		4,093,448.44			
TOTAL	918.0						8,369,348.68			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CLIFTON			74,750,000	7.500	560,625.00		1,490,581.00	560,625.00	14.83%	7.50M
EDDINGTON			160,200,000	7.500	1,201,500.00		2,785,319.24	1,201,500.00	31.79%	7.50M
HOLDEN			268,950,000	7.500	2,017,125.00		4,093,448.44	2,017,125.00	53.38%	7.50M
TOTAL			503,900,000		3,779,250.00		8,369,348.68	3,779,250.00	100.00%	7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								75,585.00		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								108,856.12		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								3,963,691.12	104.88%	7.87M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,369,348.69	3,963,691.12	4,405,657.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,369,348.69	3,963,691.12	4,405,657.57
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			4,405,657.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 47.36%   STATE SHARE % = 52.64%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.36%   STATE SHARE % = 52.64%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,568,065.77		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CLIFTON	1,490,581.00	587,815.39	14.83%	0.00
EDDINGTON	2,785,319.24	1,260,057.41	31.79%	0.00
HOLDEN	4,093,448.45	2,115,818.32	53.38%	0.00
TOTAL	8,369,348.69	3,963,691.12	100.00%	0.00